



Trusts and Estates

Members

- Stuart M. Gladstone
- Susan K. Dromsky-Reed
- David J. Ritter

Counsel

- Robert A. Kosicki

Associates

- Cheryl L. Ritter
- David J. Ritter, Jr.
- Ella M. Yusim

Paralegals

- Christina Balbo
- Jessica Biczak
- Kathleen Lamb
- Chivian Lewis
- Chris Perrella

Stuart M. Gladstone, Chair

Brach Eichler's Trusts and Estates Practice provides state-of-the-art estate planning for clients and their families, as well as estate and trust administration. Our clients include individuals, closely held business owners, charities, trustees, executors, and personal representatives.

Our attorneys have deep experience with the most sophisticated estate planning vehicles and routinely deal with complicated issues associated with intergenerational planning. The practice has implemented estate plans involving:

- Family limited partnerships and limited liability companies
- Grantor-retained annuity trusts
- Personal residence trusts
- Qualified personal residence trusts
- Dynasty trusts and other generation-skipping transfers
- Intentionally defective grantor trusts
- Irrevocable life insurance trusts (for individual life coverage as well as second-to-die / survivorship coverage)
- Split dollar life insurance planning
- Charitable remainder and lead trusts
- Private charitable foundations

- Private annuities
- Asset protection trusts
- Special needs planning
- Retirement planning including planning for qualified plans and IRAs
- Financial powers of attorney
- Prenuptial agreements
- Living wills, health care directives, and combined advanced directives

Additionally, the practice represents business owners with business succession planning, preparation of buy-sell agreements, shareholder's agreements, employment agreements, assistance with pension matters, and general tax planning.

Our attorneys are also actively involved in all aspects of the administration of estates and trusts, including sophisticated postmortem tax planning; gift, estate, and inheritance tax return preparation/audit defense; disclaimer planning; and probate court administration. This includes will challenges, will and trust reformation, contested accountings, and fiduciary litigation. The practice, working in conjunction with our Litigation Practice, provides probate litigation attorneys and guardianship petitions. Through our team of experienced attorneys, paralegals, and support staff we handle:

- Planning and preparation of gift, estate, and inheritance tax returns, and fiduciary income tax returns
- Probate court accountings
- Review and analysis of valuation reports
- Working closely with certified public accountants
- Coordination with financial planners
- All other documents required for administering sophisticated estates

Our Promise

At Brach Eichler, we are committed to a dynamic and meaningful partnership with our clients. We move forward with a shared vision, one that is carefully crafted and thoughtfully and practically implemented. Together, we achieve success.

Insights

[Lectures - November 26, 2019](#)

Susan Dromsky-Reed, Stuart Gladstone, and David Ritter - Post-Mortem Income Tax Planning in Estate Administration

[News - November 8, 2019](#)

Brach Eichler Ranked in the 2020 Edition of "Best Law Firms"

[News - November 4, 2019](#)

Vote Today for New Jersey Family's 2020 Best Lawyers for Families

[Lectures - October 29, 2019](#)

Stuart Gladstone - Realty Transfer Fee, Mansion Tax, and Controlling Interest Tax

[Events - October 29, 2019](#)

2019 Essex County Estate Planning Council Annual Meeting

[Press Releases - August 15, 2019](#)

Fifteen Brach Eichler Attorneys Included in The Best Lawyers in America© 2020

[Events - July 29, 2019](#)

Post-Mortem Income Tax Planning in Estate Administration Seminar

[News - April 29, 2019](#)

Dromsky-Reed to Speak at Estate Planning College

[Articles - April 17, 2019](#)

Brach Eichler Names First Woman in its History to Serve on Executive Committee

[Articles - April 17, 2019](#)

Dromsky-Reed becomes Brach Eichler's 1st female executive committee member

[Articles - April 16, 2019](#)

Brach Eichler Elects First Woman to Executive Committee

[Press Releases - April 9, 2019](#)

Brach Eichler Appoints Susan Dromsky-Reed to Firm's Executive Committee

[Press Releases - March 12, 2019](#)

16 Brach Eichler Members Included in 2019 New Jersey Super Lawyers

[Articles - March 5, 2019](#)

Can this unmarried 84-year-old man avoid the inheritance tax?

[Books - January 15, 2019](#)

New Jersey Tax Handbook, Published by American Lawyer Media

[Lectures - December 7, 2018](#)

Grantor Trusts and the Qualified Business Income Deduction (199A): Some Highlights

[Events - December 7, 2018](#)

Grantor Trusts & the Qualified Business Income Deduction (199A) Seminar

[Lectures - October 24, 2018](#)

Tax Strategies in the Trump Era: Unique Income and Estate Planning Concepts for Tax Professionals

[Press Releases - October 16, 2018](#)

Brach Eichler Adds Five Attorneys in Key Practices

[Articles - October 15, 2018](#)

What you need to know about tax-free property exchanges

[Lectures - October 2, 2018](#)

Trust Taxation

[Articles - October 1, 2018](#)

Can the state seize my Homestead Rebate and give it to the IRS?

[Lectures - August 22, 2018](#)

GT Trust Administration Challenges: Post-Mortem Strategies to Minimize Generation Skipping Transfer Tax

[Press Releases - May 22, 2018](#)

Dromsky-Reed Elected to NJSBA Real Property and T&E Law Section Board of Consultors

[News - May 14, 2018](#)

Gladstone named to NJ Best Lawyers for Families 2018

[Articles - April 23, 2018](#)

Estate Planning in the Age of Cryptocurrency

[Events - April 13, 2018](#)

Dromsky-Reed Hosts New Jersey Inheritance Tax Roundtable

[Articles - March 8, 2018](#)

Sharing a bank account with a minor

[Articles - March 2, 2018](#)

Do I owe N.J. taxes on Florida inheritance?

[Articles - February 15, 2018](#)

Inherited IRAs and your tax burden

[Articles - February 12, 2018](#)

Understanding codes on tax forms

[Lectures - February 9, 2018](#)

Everyone Needs A Will and Other Simple But Valuable Information to Give Your Clients

[Lectures - January 24, 2018](#)

Tax Cuts and Jobs Act of 2017: Implications and Considerations

[Lectures - October 26, 2017](#)

Estate Planning, S Corporations and Trusts: The Intersection of Gifting Strategies, Income Tax and the Family Business

[Lectures - September 18, 2017](#)

S Corporations and Partnerships: Significant Differences in Tax Treatment

[Lectures - May 25, 2017](#)

Today's Best Advanced Life Insurance Ideas Explained - In a Way That You Will Understand Them

[Lectures - April 5, 2017](#)

NJ (Not So) Basic Estate Administration & Planning Program

[Lectures - April 4, 2017](#)

Estate Planning College: Overview Of New Jersey Death Taxes

[News - March 15, 2017](#)

New Jersey Super Lawyers Magazine Names Fourteen Attorneys of Brach Eichler as New Jersey Super Lawyers and Five as Rising Stars
